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7	UNITED STATES D	DISTRICT COURT
8	DISTRICT OF NEVADA	
9		
10	UNITED STATES OF AMERICA,	C N 224 01002 ICM NIII
11	Plaintiff,	Case No. 2:24-cv-01993-JCM-NJK
12	v.	STIPULATION AND ORDER RE: VOLUNTARY DISMISSAL
	ANTHONY DESA, individually and as	
13	Trustee of the ERBIN TRUST; JANE DESA; ASSET FORECLOSURE	
14	SERVICES as Trustee of	
15	METROPOLITAN LIFE INSURANCE	
16	COMPANY; LAS VEGAS VALLEY WATER DISTRICT; REPUBLIC	
17	SILVER STATE DISPOSAL; RICHARD	
18	POLMER; FREEMAN, FREEMAN, & SMILEY, LLP; CLARK COUNTY,	
	NEVADA,	
19	Defendants.	
20		
21	Plaintiff, the United States of America, and Defendants, Anthony Desa,	
22	individually and as Trustee of Erbin Trust, Jane Desa, Las Vegas Valley Water District	
23	Clark County, Nevada, Asset Foreclosure Services as Trustee of Metropolitan Life	
24	Insurance, and Richard Folmer, hereby file this Stipulation of Dismissal. There are no	
25	longer any issues in this matter between the United States and the defendants to be	

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determined by this Court. Accordingly, pursuant to Federal Rule of Civil Procedure

1 41(a)(1)(A)(ii), the parties stipulate as follows: 2 1. Count I (Reduce Tax Assessments to Judgment for tax years 2014–2016, 2020– 3 2022) against Anthony Desa is dismissed with prejudice. 4 2. Count II (Nominee/Alter Ego) and Count III (Fraudulent Transfer) against 5 Anthony Desa is dismissed without prejudice. 6 3. Count IV (foreclosure) against all defendants is dismissed without prejudice. 7 4. The parties to this Stipulation agree to bear their own costs and attorney's fees 8 related to this litigation. 9 10 Respectfully submitted this 23rd day of May 2025. 11 s/Tijuhna A. Green /s/Derek W. Kaczmarek 12 TIJUHNA A. GREEN Derek W. Kaczmarek, Esq. 13 Trial Attorney, Tax Division KACZMAREK & JOJOLA, PLLC U.S. Department of Justice 10229 N. 92nd. St. Ste. 103 14 Scottsdale, AZ 85258 P.O. Box 683 15 Washington, D.C. 20044 Tel: 602-899-6200 202-616-3340 Fax: 602-899-9339 16 Tijuhna.A.Green@usdoj.gov Attorney for Anthony Desa and Jane Attorney for the United States of America Desa 17 18 /s/Michael R. Brooks /s/James E. Smyth James E. Smyth, Esq. Michael R. Brooks, Esq. 19 Las Vegas Valley Water Dist. GHIDOTTI BERGER LLP 1001 South Valley View Blvd. MS 480 7251 w. Lake Mead Blvd., #470 20 Las Vegas, NV 89153 Las Vegas, NV 89128 21 Tel: 702-258-3202 Tel: 949-427-2732 Jim.Smyth@lvvwd.com Fax: 949-427-2732 22 Attorney for Las Vegas Valley Water Mbrooks@ghidottiberger.com 23 Attorneys for Asset Foreclosure District Services. Inc 24 25 26 27

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/s/Sarah Schaerrer

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Attorney for Clark County, NV

IT IS SO ORDERED:

UNITED STATES DISTRICT JUDGE

Dellus C. Mahan

DATED: May 28, 2025